

STATE OF MARYLAND

Agency/Account	Program No.	Balance July 1, 1985	Revisions to Fund Balance	Revenues	Net Transfers	Expenditures	Balance June 30, 1986
Registers of Wills:							
Allegany County—Operating Account	009.07	.....	.....	.....	.....	4,417	(4,417)
Anne Arundel County—Operating Account	009.07	.....	.....	.....	.....	13,108	(13,108)
Baltimore County—Operating Account	009.07	(18,847)	.....	.....	.....	3,074	(21,921)
Calvert County—Operating Account	009.07	.....	.....	.....	.....	2,724	(2,724)
Caroline County—Operating Account	009.07	(2,351)	.....	.....	.....	26	(2,377)
Cecil County—Operating Account	009.07	.....	.....	.....	.....	3,073	(3,073)
Charles County—Operating Account	009.07	(3,929)	.....	.....	.....	466	(4,395)
Dorchester County—Operating Account	009.07	.....	.....	.....	.....	2,822	(2,822)
Harford County—Operating Account	009.07	.....	.....	.....	.....	4,799	(4,799)
Howard County—Operating Account	009.07	.....	.....	.....	.....	3,567	(3,567)
Montgomery County—Operating Account	009.07	(15,474)	.....	.....	.....	2,407	(17,881)
Prince George's County—Operating Account	009.07	(13,181)	.....	.....	.....	2,667	(15,848)
St. Mary's County—Operating Account	009.07	(3,346)	.....	.....	.....	824	(4,170)
Talbot County—Operating Account	009.07	.....	.....	.....	.....	2,971	(2,971)
Washington County—Operating Account	009.07	(3,451)	.....	.....	.....	468	(3,919)
Wicomico County—Operating Account	009.07	.....	.....	.....	.....	3,341	(3,341)
Worcester County—Operating Account	009.07	(2,749)	.....	.....	.....	190	(2,939)
Baltimore City—Operating Account	009.07	(34,051)	.....	.....	.....	7,228	(41,279)
Total		(97,379)	.....	.....	.....	58,172	(155,551)
CONSTRUCTION REIMBURSEMENT ACCOUNTS:							
Energy and Coastal Zone Administration, CRA:							
Appalachian Region Commission Account	001.07	(7,354)	.....	.....	.....	(7,354)	.....
Total		(7,354)	.....	.....	.....	(7,354)	.....
TOTAL BY FUNDS:							
Non-Budgeted	07	61,702,623	.....	76,935,210	(56,738,147)	45,030,535	36,869,151
Expendable Trust	08	599,683,112	(187,913,340)	390,844,974	.....	226,821,720	575,793,026
Debt Service—Transportation Bonds	12	494,384,252	.....	134,672,499	(51,619,308)	403,963,837	173,473,606
Enterprise	13	824,775,296	787,302,478	558,127,089	(4,744,776)	384,566,481	1,780,893,606
Non-Expendable Trust	14	52,218,714	8,852,398	94,408,498	(4,310,545)	74,970,860	76,198,205
Pension Trust	15	4,350,115,627	.....	1,307,268,595	.....	430,139,955	5,227,244,267
Current—Unrestricted	40	(66,009,611)	(27,403,597)	(99,647,168)	.....	(82,614,779)	(110,445,597)
Current—Restricted	43	1,036,294	(1,758,389)	(11,532,616)	.....	(12,713,845)	459,134
Loan	46	27,740,654	.....	3,402,508	576,181	1,890,555	29,828,788
Endowment and Similar Funds	47	27,943,369	.....	5,570,683	.....	175,474	33,338,578
Plant	48	1,094,846,488	.....	115,968,807	2,397,348	35,061,696	1,178,150,947
Agency	49	.....	.....	622,200	583,850	1,206,050	.....
GRAND TOTAL		\$7,468,436,818	\$579,079,550	\$2,576,641,279	\$(113,855,397)	\$1,508,498,539	\$9,001,803,711

(1) Includes Non-budgeted, Expendable Trust, Debt Service-Transportation Bonds, Enterprise, Non-expendable Trust, Current-Restricted, Current-Unrestricted, Loan Funds, Endowment and Similar, and Plant Funds.

(2) Includes an increase in unrealized market appreciation of investments in the amount of \$8,852,398.

(3) The accounting treatment for the Deferred Compensation Plan has been changed from that of an expendable trust fund to an agency fund in accordance with Governmental Accounting Standards Board Statement 2. The beginning fund balance has been restated to reflect this change.

(4) Includes net changes in contributed capital during the year.

(5) Includes a gain of \$24,901,000 recognized on the defeasement of revenue bonds.

(6) Beginning in fiscal year 1986, budgets for the State's colleges and universities current operations were prepared and adopted on a GAAP basis. The fund balances representing the budgeted portion of current unrestricted and current restricted funds, which previously were included in other funds, are shown as adjustments to beginning fund balance.

EXHIBIT E